

IGT-ACRES
Advantage Cage, Credit and Table Games System Version 2.3
Suggested Trial Procedures

Each day accounting or auditing personnel shall:

1. Soft Count Documentation:
 - a. Trace the total drop from the currency counter documentation to the Soft Drop Daily Detail.
 - b. Select one shift and trace drop by individual table from the currency counter documentation to the Count Room Detail and the Soft Drop Daily Detail. Select a different shift each day.
2. Table Game Documentation:
 - a. Foot table inventory openers/closers and trace to the Master Gaming Report (MGR) Detail.
 - b. Select one shift and trace individual table inventory openers/closers to the Master Gaming Report (MGR) Detail. Select a different shift each day.
 - c. Foot the fill and credit slips and trace to the Fill/Credit Detail and the Master Gaming Report (MGR) Detail.
 - d. Select one shift and trace the fill and credit slips individually to the Master Gaming Report (MGR) Detail. Select a different shift each day.
 - e. Examine the fill and credit slips for compliance with the Minimum Internal Control Standards.
3. Marker Documentation:
 - a. Trace pit marker issue slips to the Master Gaming Report Detail.
 - b. If partial payments are accepted in the pit, verify that all markers issued in the pit as a result of partial payments are included in the Consolidation column on the Master Gaming Report (MGR) Detail rather than the Marker Issued column.
 - c. If payments are accepted in the pit, trace all payment slips to the Master Gaming Report (MGR) Detail. Verify that the payment has

been recorded in the correct column based on the payment type (i.e., cash or chips).

- d. Examine marker issue slips and payment slips for compliance with the Minimum Internal Control Standards.
- e. For one shift per day, trace all markers issued in the pit to the Mass Transfer form or, if paid, trace to a pit payment slip.
- f. Trace the pit markers transferred to the cage from the Mass Transfer form to the Marker Activity Shift Report Detail.
- g. Trace cage marker issue slips to the Marker Activity Shift Report Detail.
- h. Trace marker payments made in other areas than the pit to the Marker Activity Shift Report Detail.
- i. Trace a 5% sample of marker issue and payment transactions to the appropriate screens in the patron's account.

4. Cage Documentation:

- a. Trace front money and safekeeping deposit/withdrawal receipts to the Front Money/Safekeeping Detail and the Daily FM/SK Activity Detail.
- b. Trace a 5% sample of checks cashed to the system generated Bank Deposit and to the appropriate screens in the patron's account.
- c. Trace the returned checks in total to the Returned Check Activity Detail.
- d. Trace a 5% sample of returned checks to the appropriate screens in the patron's account.
- e. Each day, select two patrons with credit activity. Determine whether the patron's account balances on the patron's account screen have updated properly based on the transactions that occurred.
- f. At the end of each day, run the Marker Aging Report Detail and the Returned Check Activity Detail. Trace the balances to the manually prepared cage balance documentation.

- g. Select five patrons on the Marker Aging and Returned Check Aging and trace the balances to the patron's account detail and balance screens. Select a different sample each day.
- h. At least once during the trial period, verify the clerical accuracy of the current, month-to-date, and year-to-date hold percentage computation by individual table on the Master Gaming Report Detail and the Table Games Statistical Analysis Detail.

5. General:

- a. On a sample basis, foot the computer generated reports to verify clerical accuracy. Each report should be footed at least once during the trial period.
- b. Review the Void Documents Detail and the Exception Detail on a daily basis for propriety of transactions.